

**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AGREED-UPON PROCEDURES ENGAGEMENT
OF THE
OLDHAM COUNTY
PROPERTY VALUATION ADMINISTRATOR**

**For The Period
July 1, 2009 Through June 30, 2010**



**CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS
www.auditor.ky.gov**

**209 ST CLAIR STREET
FRANKFORT, KY 40601
TELEPHONE (502) 564-5841
FACSIMILE (502) 564-2912**



CRIT LUALLEN
AUDITOR OF PUBLIC ACCOUNTS

Independent Accountant's Report

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Ron Winters
Oldham County Property Valuation Administrator
LaGrange, Kentucky

We have performed the procedures enumerated below, which were agreed to by the Oldham County Property Valuation Administrator (PVA), solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2009 through June 30, 2010. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Oldham County PVA. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the PVA has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month. Re-perform the year-end bank reconciliation (June 30, 2010), for all bank accounts, to determine if amounts are accurate.

Finding -

The PVA has a receipts ledger and a disbursements ledger. Auditor re-performed the year-end bank reconciliation for all bank accounts. The PVA is reconciling the bank statements regularly and is documenting this reconciliation each month.

2. Procedure -

Confirm any and all payments by the city to the PVA. Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.



Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Ron Winters
Oldham County Property Valuation Administrator
(Continued)

2. (Continued)

Finding -

Payments from all cities were confirmed, except one due to lack of response from the city. City receipts were compared to confirmations without exception.

3. Procedure -

Confirm any and all payments made by the fiscal court to the PVA. Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Department of Revenue. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the PVA's local bank account.

Finding -

Payments made by the fiscal court to the PVA have been confirmed. The budgeted statutory contribution by fiscal court compared favorably to the legally required amounts calculated by the Department of Revenue. Fiscal court payments were traced from the fiscal court statutory contribution budget account to the PVA's local bank account without exception.

4. Procedure -

Judgmentally select 15 disbursements from PVA records and agree amounts to cancelled checks, paid invoices or other supporting documentation. Determine if the expenditure is for official business. Review all credit card statements (if any) to determine if expenditures are for official business.

Finding -

The selected disbursements agreed to cancelled checks and, in most cases, paid invoices. During the review, we noted the following:

- Invoices for cleaning services had been created by the PVA.
- Invoices for the Oldham Chamber of Commerce had been created by the PVA.
- The use of "rewards" earned from purchasing office supplies from an online store was not for official business. The PVA participates in a rewards program at an online office supply store. The PVA earns 10% back on certain purchases, including ink, toner and paper and 1% back on other purchases. The PVA redeemed the rewards for some items that were not used for official business of the PVA office.
- There were no original receipts provided to support Chevron credit card purchases.
- The PVA did not prepare 1099s for vendors or contractors that are not incorporated to which \$600 or more was paid.

We also found the following related to the PVA's use of the official vehicle:

- The PVA used an official vehicle for out of state travel without a business purpose.
- Purchases for gasoline out of state charged to the credit card were not for official business.

Jonathan Miller, Secretary, Finance and Administration Cabinet
 The Honorable Ron Winters
 Oldham County Property Valuation Administrator
 (Continued)

4. (Continued)

Based on these findings, we recommend the following:

- The PVA should require vendors and contractors to provide either an invoice or receipt for products and services purchased.
- The PVA should use rewards earned for purchases to provide additional supplies for the PVA office.
- The PVA should maintain receipts for all credit card purchases.
- The PVA should prepare 1099s for any non-corporate vendor or contractor to which \$600 or more is paid.
- The PVA should reimburse the office for \$61.71 spent on gasoline purchased out of state while not on official business.
- The PVA should not use vehicles for out of state travel unless for business purposes.

PVA's Response - Concerning invoices for cleaning services and invoices for Oldham County Chamber of Commerce. Both suppliers will be furnishing the PVA Office with invoices in the future. Concerning receipts for Chevron credit card purchases. Gas receipts for all vehicles are now given to the office manager to match up with the monthly statement from gas credit card company. Concerning 1099's for vendors or contractors. In the future 1099's will be given to all that applies to. Concerning "rewards" earned from purchase of office supplies. The PVA office uses these rewards to purchase more supplies for the PVA office. The PVA office uses any cash deductions first when requesting "rewards". If additional items above and beyond cash off are available the PVA requests items for office use. If there are items which cannot be used in office these items are given to charity. Concerning purchase of gasoline out of state, not for official purposes and use of state vehicle for out of state travel without a business purpose. The PVA is allowed to drive a state vehicle and purchase gas on a state credit card for personal reasons if the proper guidelines are followed for claiming the use as a fringe benefit for income tax purposes. See attached email from David Gordon, Executive Director For The Department of Revenue. Also, at the 2009 PVA Summer Conference, new guidelines concerning personal use of state vehicles were distributed by the PVA Administration Support Branch, of which JoJuanna Leavell-Green is in charge. (see attached yellow copies) On page two (2) it refers to "Any" personal use of state vehicles. It does not prohibit out of state use. As of the writing, David Gordon, Executive Director of the Department of Revenue has informed Mrs. Leavell-Green and the legal department that out of state personal use of a state vehicle is not prohibited as long as personal use miles is reported. I am also including copies of the last two (2) years personal use logs of state vehicles. I have been sending these personal use mileage logs to Mrs. Leavell-Green's office on a regular scheduled basis for over seven (7) years. In David Gordon's email he recommends that out of state personal use be kept to a minimum. I have used the state vehicle only one (1) time per year and I feel this falls in the minimal use category. At this time I would respectfully request that anything relating to personal use of a state vehicles and gas purchases for out of state travel under findings and recommendations be removed from the final report as these statements were based on incorrect information. I would also request that anything relating to the "boom box" also be deleted from your final report as that issue has also been resolved. See Attachment A.

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Ron Winters
Oldham County Property Valuation Administrator
(Continued)

4. (Continued)

Auditor's Reply - The Oldham County PVA has been given conflicting information regarding acceptable use of the vehicle purchased for official PVA business. The state guidelines in KRS 44.045(2) for the use of take home cars state that "vehicles shall be used for official purposes only and for no other purposes." While the PVA has interpreted the fact that he pays a taxable fringe benefit for personal use of the vehicle as the ability to use the vehicle for an out of state vacation and to purchase gasoline with the office credit card, clearly state regulations governing vehicle usage by state employees intend personal use to be confined to commuting between home and office and other de minimis travel. We reiterate our recommendations that the PVA not use official vehicles for out of state travel unless for business purposes and that the PVA reimburse the office for \$61.71 charged to the office credit card during the personal out of state trip.

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets. Determine if assets were added to the PVA's Capital Asset Inventory List.

Finding -

During the review of disbursements, we noted the purchase of a security system that has not been added to the PVA's Capital Asset Inventory List.

PVA's Response - This item has now been added to PVA's Capital Asset Inventory List.

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

There are three professional services used and only one has a contract. There were no contracts provided for cleaning services and legal services. Without written contracts for these two, the auditor could not determine if services are appropriate, for official business, or properly authorized. We also noted the PVA did not follow the county's procurement code for small purchases (under \$20,000) which requires the solicitation of three price quotes from vendors and selection of the one most advantageous to the County. We recommend the PVA properly execute contracts for all personal and professional services provided. We further recommend the PVA follow the county's procurement code as required by the PVA manual.

PVA's Response - PVA agrees to follow state or county procurement codes in the future.

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Ron Winters
Oldham County Property Valuation Administrator
(Continued)

7. Procedure -

Compare PVA's final budget to actual expenditures to determine if PVA overspent in any account series.

Finding -

We compared the final budget to actual expenditures and determined the PVA did not overspend in any account series.

8. Procedure -

Determine whether collateral is necessary for the PVA's funds. If necessary determine if a collateral agreement exists.

Finding -

Collateral was not necessary for the PVA's funds during the 2010 fiscal year.

9. Procedure -

Determine whether timesheets are completed, maintained, approved, and support hours worked.

Finding -

Timesheets are completed, maintained, approved, and support hours worked.

10. Procedure -

Determine whether cash balances were properly transferred from former PVA to new PVA.

Finding -

There was no change in PVA during fiscal year 2010.

Jonathan Miller, Secretary, Finance and Administration Cabinet
The Honorable Ron Winters
Oldham County Property Valuation Administrator
(Continued)

11. Procedure -

For newly hired employees, during July 1, 2009 through June 30, 2010, of the PVA office determine if the Ethics Certification Form has been completed and is on file.

Finding -

For newly hired employees during July 1, 2009 through June 30, 2010, the Ethics Certification Form was completed and is on file.

12. Procedure -

Determine if the PVA's office was closed any day other than the state's approved holidays. If so, determine if the proper procedures and forms were completed.

Finding -

The PVA's office was closed for days other than the state's approved holidays. The proper forms were completed.

We were not engaged to, and did not perform an examination, the objective of which would be the expression of an opinion on the receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Property Valuation Administrator and the Department of Revenue and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen
Auditor of Public Accounts

November 30, 2010

Oldham County Property Valuation Administrator
Response To Findings

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

Use of Vehicles - Inbox - Yahoo! Mail

Page 1 of 1

[Flag](#)
[this](#) Use of Vehicles
[message](#)

Wednesday, December 1, 2010 1:11 PM

From: "Gordon, David (DOR)" <David.Gordon@ky.gov> View
contact details
"Barbara Winters" <bwintersappraiser@yahoo.com>
"Crawford, Tom (DOR)" <Tom.Crawford@ky.gov>

To:
Cc:

Barb,

It is allowable for a vehicle owned by a PVA office to be used for personal use if the proper guidelines are followed for claiming the use as a fringe benefit for income tax purposes. This would apply to in-state and out-of-state travel. It is recommended that any out-of-state use not related to property assessment meetings or conferences be kept to a minimum.

Please let me know if you have any questions.

David

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

*Must keep copies for
3 years*

2009 PVA SUMMER CONFERENCE

EMBASSY SUITES – COVINGTON, KY

*ext Cindy Abrams
1-502-321-5637
5420*

**THE EMPLOYMENT TAX RESPONSIBILITIES
FOR EMPLOYER PROVIDED VEHICLES
WORKSHOP – 1:30 P.M. (EST)**

**WEDNESDAY
JULY 1, 2009**

**PVA ADMINISTRATIVE SUPPORT BRANCH
FRANKFORT, KENTUCKY**

New Method of Valuation and Reporting Effective January 1st

When a Governmental employer provides a vehicle for an employee's personal use, the value of that use is generally treated as a taxable fringe benefit. This value of the (PVA Only) use of the vehicle must be reported as wages on Form W-2 and all appropriated taxes (Income and FICA) must be withheld on the value of personal use.

If the vehicle is used for both business and personal purposes, an allocation between the types of use is required which is based on the number of miles driven for the year.

RECORD KEEPING

Effective January 1, 2010, (or the first day of the year) any PVA using and/or assigned the office vehicle(s) for **any** personal use must record the beginning mileage and VIN # of the vehicle(s) of use in a log. On November 30th of each year, the ending mileage (total miles used for a calendar) and the personal mileage use must be reported to the PVA Administrative Support Branch. The highest month of use can be calculated in for the month of December or an eleven months average, see example of logs.

The vehicle log should be kept for at least three (3) years and/or for the term of the PVA.

DETERMINING THE VALUE OF PERSONAL USE

FAIR MARKET VALUATION (FMV) **X** PERSONAL USE
MILES / TOTAL USE MILE = PERSONAL USE VALUE

OTHER OFFICE EMPLOYEE PERSONAL USE

No change in the reporting method, the PVA office will continue to submit an "Employee Fringe Benefit (Vehicle)", form for the deputies each month.

Oldham County Property Valuation Administrator
Response To Findings
(Continued)



OLDHAM COUNTY PROPERTY VALUATION

Phone: 502-222-9320
Fax: 502-222-4516

110 West Jefferson Street
LaGrange, KY 40031

www.oldhampva.com
ocpvaoffice@yahoo.com

November 29, 2010

PVA Administrative Support Branch
Frankfort Kentucky

To Whom It May Concern:

Attached you will find my personal mileage records and other data relating to the use of state vehicles. On November 4, 2010 I had extensive surgery on my foot and have not used any state vehicle for the month of November. For the month of December I will not be using the 2008 Chevy Silverado for any personal use I be using only the 2002 Ford Ranger on a very limited basis.

If you have any questions please feel free to contact me at 502-222-9320 or email me at rwintersocpva@yahoo.com.

Respetively,

Ron G. Winters
Oldham County PVA

COPY

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

Oldham County
November 29, 2010

Value of personal use of state vehicles for calendar year of January 1, 2010 –
December 31, 2010

Chevy Silverado

Total Miles 9,499

Total Personal Miles 1,681

Lease Value Per Attached Chart = \$5,350.00

$5350 \times 1681 / 9499 = \946.77

Ford Ranger

Total Miles 7,949

Total Personal Miles 3,407

Lease Value Per Attached Chart = \$1,600.00

$1600 \times 3407 / 7949 = \685.77

Total Personal Use Value Of State Vehicles

$\$946.77 + 685.77 = \$1,632.54$

COPY

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

Annual Lease Value Table

Automobile fair market value		Annual Lease Value
\$0	to 999	\$ 600
1,000 to 1,999		850
2,000 to 2,999		1,100
3,000 to 3,999		1,350
4,000 to 4,999	<i>1977-1978 - Ford Ranger</i>	1,600
5,000 to 5,999		1,850
6,000 to 6,999		2,100
7,000 to 7,999		2,350
8,000 to 8,999		2,600
9,000 to 9,999		2,850
10,000 to 10,999		3,100
11,000 to 11,999		3,350
12,000 to 12,999		3,600
13,000 to 13,999		3,850
14,000 to 14,999		4,100
15,000 to 15,999		4,350
16,000 to 16,999		4,600
17,000 to 17,999		4,850
18,000 to 18,999		5,100
19,000 to 19,999	<i>\$19,400 - Silverado - crew</i>	5,350
20,000 to 20,999		5,600
21,000 to 21,999		5,850
22,000 to 22,999		6,100
23,000 to 23,999		6,350
24,000 to 24,999		6,600
25,000 to 25,999		6,850
26,000 to 27,999		7,250
28,000 to 29,999		7,750
30,000 to 31,999		8,250
32,000 to 33,999		8,750
34,000 to 35,999		9,250
36,000 to 37,999		9,750
38,000 to 39,999		10,250
40,000 to 41,999		10,750
42,000 to 43,999		11,250
44,000 to 45,999		11,750
46,000 to 47,999		12,250
48,000 to 49,999		12,750
50,000 to 51,999		13,250
52,000 to 53,999		13,750
54,000 to 55,999		14,250
56,000 to 57,999		14,750
58,000 to 59,999		15,250

For vehicles having a fair market value in excess of \$59,999, the annual lease value is equal to: (.25 x the fair market value of the car) + \$500.

COPY

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

Effective: January 1st

CALENDAR YEAR 2010
PVA PERSONAL USE OF OFFICE VEHICLE

Due: November 30th

YEAR	2010	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER*
VEHICLE MAKE/MODEL	2002 Ford Focus												
BEGINNING ODOMETER #:	84,000	82,497	83,129	84,005	84,748	85,127	85,948	86,611	87,843	88,474	89,062	89,781	
PERSONAL MILEAGE													
WEEK ONE	124	84	113	49	27	69	82	111	0	24	0	0	24
WEEK TWO	92	102	87	126	19	71	119	157	0	48	0	0	22
WEEK THREE	203	97	81	61	44	74	64	131	89	0	0	0	20
WEEK FOUR			34	58		15	62	136	62	0	0	0	20
WEEK FIVE													
TOTAL FOR MONTH	493	310	404	391	101	216	416	516	235	77	0	0	80
ENDING ODOMETER #:	84,497	83,129	84,005	84,748	85,127	85,848	86,611	87,843	88,474	89,062	89,781	89,781	89,781
FMV:													
TOTAL PERSONAL USE MILES	\$ 493	310	404	391	101	216	416	516	235	77	0	0	80
TOTAL USE MILES	815	632	876	744	379	691	743	1282	581	580	219	219	219
*FOR THE MONTH OF DECEMBER, USE ONE OF THE HIGHEST MONTH OR ELEVEN MONTHS AVERAGE													
PLEASE RETURN TO THE PVA ADMINISTRATIVE SUPPORT BRANCH, P.O. BOX 1463, FRANKFORT, KY 40601.													

Oldham County Property Valuation Administrator
Response To Findings
(Continued)

Effective: January 1st

CALENDAR YEAR 2010
PVA PERSONAL USE OF OFFICE VEHICLE

Due: November 30th

YEAR	2010												
VIN#	1B6CFC19C9B2260020												
MAKE/MODEL/YEAR	2009 Chevy Silverado												
BEGINNING ODOMETER #:	28,401	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER*
PERSONAL MILEAGE													
WEEK ONE													
WEEK TWO													
WEEK THREE													
WEEK FOUR													
WEEK FIVE													
TOTAL FOR MONTH		0	0	0	0	0	0	0	122	0	1,559	0	0
ENDING ODOMETER #:									34,806	36,619	37,422	37,900	38,400
FMV:	\$												
TOTAL PERSONAL USE MILES									122	1,559	0	0	0
TOTAL USE MILES									1,245	1,873	743	478	500
<p>Dec. total use miles estimated to be 500 miles cert. to personal use miles</p>													
<p>* FOR THE MONTH OF DECEMBER, USE ONE OF THE HIGHEST MONTH OR ELEVEN MONTHS AVERAGE</p>													
<p>PLEASE RETURN TO THE PVA ADMINISTRATIVE SUPPORT BRANCH, P.O. BOX 1463, FRANKFORT, KY 40601.</p>													

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

Employee Fringe BenefitsCounty OldhamMonth Jan 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

N- 3720N- 3353

NAME OF INDIVIDUALS

Barbara WintersMike (apron)Tony MentezRon WintersPhemie Gentile

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESN6277Ron Winters3271217N3353Ron Winters1591463

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

M. G. [Signature]
Oldham County.

Property Valuation Administrator of

Date FEB 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

Employee Fringe BenefitsCounty OldhamMonth Feb 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

11-3720N-3353

NAME OF INDIVIDUALS

Barbara WintersMike CogsdonTom MenteelRon WintersPhemie Gentler

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESN6227Ron Winters389910

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

J. Michael G. Winters
Oldham

Property Valuation Administrator of

County.

Date March 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

Employee Fringe Benefits

County

Oldham

Month

March 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

11-3720N-3353

NAME OF INDIVIDUALS

Barbara WintersMike CogswellTom MenteelRon WintersPhemie Gentile

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESN6777Ron Winters8921677

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished here with are true and correct to the best of my knowledge.

Maria G. Webb

Property Valuation Administrator of

Oldham

County.

Date

April 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

County OldhamMonth April 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #	NAME OF INDIVIDUALS
<u>11-3720</u>	<u>Barbara Winters</u>
<u>N-3353</u>	<u>Mike Cogswell</u>
	<u>Tom Menteel</u>
	<u>Ron Winters</u>
	<u>Phemie Gentelle</u>

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #	NAME OF INDIVIDUALS	# OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #	NAME OF INDIVIDUALS	PERSONAL MILES	TOTAL MILES
<u>N6237</u>	<u>Ron Winters</u>	<u>792</u>	<u>1387</u>

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

MW Winters

Property Valuation Administrator of

Oldham

County.

Date

May 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

County OldhamMonth May 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

M- 3720N- 3353

NAME OF INDIVIDUALS

Barbara WintersMIE LogsdonTom MenteelRon WintersPhemie Gentler

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESN6227Ron Winters8731795

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

VW L Winters
Oldham

Property Valuation Administrator of

County.

Date June 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

County OldhamMonth JUNE 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #	NAME OF INDIVIDUALS
<u>11- 3720</u>	<u>BARBARA WINTERS</u>
<u>N- 3353</u>	<u>MIKE LOGSDON</u>
	<u>TONY MENKE</u>
	<u>KEVIN WINTERS</u>
	<u>PHILIP GENTLE</u>

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #	NAME OF INDIVIDUALS	# OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #	NAME OF INDIVIDUALS	PERSONAL MILES	TOTAL MILES
<u>N6277</u>	<u>KEVIN WINTERS</u>	<u>601</u>	<u>1337</u>

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

NW S WINTERS
Oldham County.

Property Valuation Administrator of

Date July 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

Employee Fringe BenefitsCounty OldhamMonth July 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

11- 3720N- 3353

NAME OF INDIVIDUALS

Barbara WintersMike CogsdonTom MedleyRon WintersPhemie Genfelle

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESN6237Ron Winters7211590

_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

nm gwa
Oldham County.

Property Valuation Administrator of

Date Aug 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

County OldhamMonth August 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #	NAME OF INDIVIDUALS
<u>M- 3720</u>	<u>Barbara Winters</u>
<u>N- 3353</u>	<u>Mike Longdon</u>
	<u>Tony Menden</u>
	<u>Ron Winters</u>
	<u>Phemie Gen Jelle</u>

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #	NAME OF INDIVIDUALS	# OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #	NAME OF INDIVIDUALS	PERSONAL MILES	TOTAL MILES
<u>N6237</u>	<u>Ron Winters</u>	<u>738</u>	<u>1650</u>

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

M. J. Winters
Oldham County, Property Valuation Administrator of

Date Sept 1, 2009

Oldham County Property Valuation Administrator

Response To Findings

(Continued)

County Oldham

Month September 2004

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #	NAME OF INDIVIDUALS
<u>N- 3720</u>	<u>BARBARA WINTERS</u>
<u>N- 3353</u>	<u>MIKE LONGDON</u>
	<u>TONY MERTZ</u>
	<u>RON WINTERS</u>
	<u>PHILIP GENTILE</u>

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #	NAME OF INDIVIDUALS	# OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #	NAME OF INDIVIDUALS	PERSONAL MILES	TOTAL MILES
<u>N6237</u>	<u>RON WINTERS</u>	<u>211</u>	<u>955</u>
<u>N 3353</u>	<u>RON WINTERS</u>	<u>1421</u>	<u>1421</u>
		<u>1989</u>	

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

W. S. Winters Property Valuation Administrator of
Oldham County. Date Oct 1, 2004

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

**Monthly Report
Employee Fringe Benefits**County OldhamMonth October 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #	NAME OF INDIVIDUALS
<u>N-3720</u>	<u>Barbara Winters</u>
<u>N-3353</u>	<u>Mike Loggins</u>
	<u>Toyu Medley</u>
	<u>Ron Winters</u>
	<u>Cherie Gentelle</u>

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #	NAME OF INDIVIDUALS	# OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #	NAME OF INDIVIDUALS	PERSONAL MILES	TOTAL MILES
<u>N6227</u>	<u>Ron Winters</u>	<u>902</u>	<u>1897</u>
			1200

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

NW. G. Winters
Oldham County, Property Valuation Administrator of

Date Nov 1, 2009

(Continued)

Monthly Report Employee Fringe Benefits

County

Month

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

M. 3720

N- 7757

NAME OF INDIVIDUALS

Barbara Winters

MIKE LOGGON

1850 Med Rev

How Winters

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Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILES

TOTAL
MILES

Nº 227

Row Winter

5816

1221

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

Oldham County.

Property Valuation Administrator of

Date _____

Dec 1, 2009

Oldham County Property Valuation Administrator**Response To Findings**

(Continued)

Employee Fringe BenefitsCounty OldhamMonth Dec 2009

Section 1: If the vehicle remains on public property after working hours, please list the license numbers and the individual(s) responsible for the vehicle.

LICENSE #

M-3720N-3353N-6227

NAME OF INDIVIDUALS

Barbara WintersMike LogginsDonna MettreyRon WintersCherie Gentelle

Section 2: If the vehicle is not left on public property after working hours and is used only for the purpose of commuting to and from work, please list below the license number and names of the individual(s) who drive the vehicle and the number of days the vehicle was used for commuting purposes.

LICENSE #

NAME OF INDIVIDUALS

OF DAYS

Section 3: If the vehicle is not left on public property after working hours and is used for other personal purposes besides commuting to and from work, please list below the license number, name of individual(s), miles used for personal purposes and total miles.

LICENSE #

NAME OF INDIVIDUALS

PERSONAL
MILESTOTAL
MILESM-3720Ron Winters5187N-3353Ron Winters102196

I hereby certify, subject to the provision of KRS 532.100 (unsworn falsification to authorities) that all data furnished herewith are true and correct to the best of my knowledge.

Wm. G. Galt

Property Valuation Administrator of

Oldham

County.

Date Jan 1, 2010